

Workplace Alaska

Class Specification Income and ExciseTax Specialist

Created: 07/21/2005 by Diane Larocque	AKPAY Code: P1286 Class Outline Cat: B	Class Code: PC0556 Class Range: 25
Finalized on:	Approved by:	Class Status: Active
Category: Professional	Class Title: Income and ExciseTax Specialist	
Original Date: 08/01/2005	Use MJR Form: Standard	

Original Comments:

New job class established as a result of the Revenue Auditor Study. (DLarocque)

Subsequent Revision Dates/Comments:

07/01/2006 – Classification Outline revised. Class Code changed to PC0556; AKPAY code P1286
09/16/2006 - Range change from 23 in accordance with Market Based Pay Policy (DKiesel)
06/26/2007 - Title change from Corporate Income Tax Specialist; MQ revision.
09/25/2008 - Workplace AK spec revision: Added Census Job Code and AKPAY Code fields; Replaced Category field with Class Outline Category; Updated EEO4, SOC, and Class Code fields; Removed DOT field.

Last Update: **EEO4:** B **SOC:** 13-2011 **Census:** 02

Last Update Comments:

Definition:

Under general administrative direction, the Income and Excise Tax Specialist reports either to the Director or Deputy Director and serves as a consultant and expert by performing and overseeing special and ongoing assignments of major significance related to and affecting the management of the division's Income and Excise Tax Programs.

Distinguishing Characteristics:

Income and Excise Tax Specialist is a subject matter expert on income and excise taxes. As technical advisor the incumbent consults with audit and appeals staff on new tax issues, complex audit litigation related to income or excise taxes, and provides technical support, advice, and recommendations on the most difficult, complex, and politically sensitive income or excise tax cases, issues, and appeals. The incumbent reviews, researches, and evaluates existing state and federal tax laws, policies, and regulations pertaining to income or excise taxes. This position monitors federal income and excise tax, and multi-state tax developments relating to new tax issues or tax issues not covered by existing statutes and/or regulations.

Income and Excise Tax Specialist is the expert level in the series. The incumbent serves as a resource to audit and appeals staff when they work with new audit issues, changes in policy, and new legislation or regulations. The incumbent analyzes the new issue, makes recommendations to management, and drafts proposed changes in the form of new legislation, new regulations or new policy statements. In collaboration with the Revenue Audit Supervisor, this position also provides technical support to audit staff by assisting with program training and development. As an expert consultant, the incumbent works with the appeals staff on the technical tax and accounting aspects of appealed tax issues.

Income and Excise Tax Specialist is distinguished from the Corporate Income Tax Auditor IV by Corporate Income Tax Auditor IV's responsibility for performing principal tax audits.

Income and Excise Tax Specialist is distinguished from the Oil and Gas Revenue Specialist by the Oil and Gas Revenue Specialist's focus on issues pertaining to Oil and Gas production.

Income and Excise Tax Specialist is distinguished from the Tax Auditor IV by the Tax Auditor IV's responsibility for performing tax audits.

Examples of Duties:

Initiate and conduct special studies and analyses for the Division Director or Deputy Director related to income and excise taxes; interpret tax studies for agency management; recommend action as necessary.

Lead statute amendment projects. Monitor federal income and excise tax, and multistate tax developments. Make recommendations to the Director or Deputy Director on appropriate responses including new legislation and regulations. Develop and write policy statements and position papers for the Director or Deputy Director; serve as the Director's or Deputy Director's representative in matters relating to these matters.

Conduct legislative research and work with the Attorney General's Office to develop legislative proposals on behalf of the income and excise tax programs. Review and interpret legislative mandates for program management. Develop procedural mechanisms to ensure compliance with the legislative mandates.

Serve as a resource to audit and appeals staff in dealing with new tax issues.

Consult with, and assist, the Revenue Audit Supervisor with staff training and development. Provide training on new tax developments, important court cases, new audit procedures, and emerging audit and compliance issues.

Perform technical review of the most important and complex audits; prepare comments and critiques on the technical merits of the positions taken in the audits.

Testify before legislative committees.

Represent the division on the Multistate Tax Commission (MTC) Uniformity Committee and Executive Committee. Respond to MTC uniformity surveys and proposals.

Knowledge, Skills and Abilities:

Extensive knowledge of the Internal Revenue Code, Alaska tax statutes, and other states multi-state income tax law, their related regulations and court cases, and foreign fiscal systems.

Extensive knowledge of income and excise tax auditing procedures and practices..

Extensive knowledge of generally accepted accounting principles and practices.

Skill in analyzing, interpreting, and applying federal income and excise tax law.

Skill in researching and applying technical analysis to tax issues, including the effect of new Alaska tax legislation, changes to the Internal Revenue Code, mergers and acquisitions, or any event or development that might change Alaska's tax structure.

Skill in analyzing data, facts, financial records and information.

Skill in preparing accurate and concise audit work papers.

Ability to draw logical conclusions, noting details and facts pertinent to the assignment.

Ability to communicate clearly and effectively with others, both verbally and in writing. Explain and justify audit positions and issue treatments with professionalism in an adversarial environment, communicate the results of audit tests and research assignments.

Ability to apply tact and discretion in the handling of controversial issues with taxpayers.

Ability to train employees.

Minimum Qualifications:

A bachelor's degree from an accredited college in accounting, finance, or business that includes 18 semester hours (24 quarter hours) in accounting, auditing, or tax. Three semester hours (four quarter hours) in business law or statistical sampling may apply toward the required credit hours.

AND either

Three years of professional experience performing advanced level income or excise tax audits. This experience includes work such as a Corporate Income Tax Auditor IV, Oil and Gas Auditor IV, Tax Auditor IV, or Revenue Audit Supervisor I with the State of Alaska or the equivalent with another employer.

OR

Three years of professional experience performing tax appeals. This experience is met by service as a Revenue Appeals Officer I with the State of Alaska or the equivalent with another employer.

Possession of a Certified Public Accountant certificate may substitute for the education. There is no substitution for the required experience.

Or substitution:

A juris doctor degree from an accredited law school

And

One year of professional experience working with advanced level income or excise tax audits or appeals.

Required Job Qualifications:

(The special note is to be used to explain any additional information an applicant might need in order to understand or answer questions about the minimum qualifications.)

Special Note:

Minimum Qualification Questions:

Do you have a bachelor's degree from an accredited college in accounting, finance, or business that includes 18 semester hours (24 quarter hours) in accounting, auditing, or tax? Three semester hours (four quarter hours) in business law or statistical sampling may apply toward the required credit hours.

AND

Do you have three years of professional experience performing advanced level income or excise tax audits? This experience includes work such as a Corporate Income Tax Auditor IV, Oil and Gas Auditor IV, Tax Auditor IV, or Revenue Audit Supervisor I with the State of Alaska or the equivalent with another employer.

Or Substitution:

Do you have a bachelor's degree from an accredited college in accounting, finance, or business that includes 18 semester hours (24 quarter hours) in accounting, auditing, or tax? Three semester hours (four quarter hours) in business law or statistical sampling may apply toward the required credit hours.

AND

Do you have three years of professional experience performing tax appeals? This experience is met by service as a Revenue Appeals Officer I with the State of Alaska or the equivalent with another employer.

Or Substitution:

Do you possess a Certified Public Accountant certificate?

AND

Do you have three years of professional experience performing advanced level income or excise tax audits? This experience includes work such as a Corporate Income Tax Auditor IV, Oil and Gas Auditor IV, Tax Auditor IV, or Revenue Audit Supervisor I with the State of Alaska or the equivalent with another employer.

Or Substitution:

Do you possess a Certified Public Accountant certificate?

AND

Do you have three years of professional experience performing tax appeals? This experience is met by service as a Revenue Appeals Officer I with the State of Alaska or the equivalent with another employer.

Or Substitution:

Do you have a juris doctor degree from an accredited law school?

And

Do you have one year of professional experience working with advanced level income or excise tax audits or appeals?